SENATE BILL REPORT

SB 5182

As Reported By Senate Committee On: Government Operations, February 21, 1995

Title: An act relating to county fiscal biennium budgets.

Brief Description: Allowing county fiscal biennium budgets.

Sponsors: Senators Haugen, Winsley, Hale, Deccio and Palmer.

Brief History:

Committee Activity: Government Operations: 2/1/95, 2/21/95 [DPS].

SENATE COMMITTEE ON GOVERNMENT OPERATIONS

Majority Report: That Substitute Senate Bill No. 5182 be substituted therefor, and the substitute bill do pass.

Signed by Senators Haugen, Chair; Sheldon, Vice Chair; Drew, Hale, Heavey, McCaslin and Winsley.

Staff: Eugene Green (786-7405)

Background: The state of Washington adopts a two-year fiscal biennium budget. Although almost all cities adopt a one-year fiscal budget, in 1985 they were authorized to adopt a two-year fiscal biennium budget. Counties are authorized only to adopt a one-year fiscal budget.

Summary of Substitute Bill: All counties are authorized to establish by ordinance a two-year fiscal biennium budget. The ordinance must be enacted at least six months prior to the beginning of the fiscal biennium. Counties that establish a fiscal biennium budget may revert to a fiscal year budget at the conclusion of a fiscal biennium.

The county auditor must prepare the two-year fiscal biennium budget which sets forth the complete financial program of the county for the ensuing fiscal biennium, showing the expenditure program and the sources of revenue by which it is to be financed.

Any increased property tax revenues must be detailed in the budget document and must be disclosed at an open public meeting.

Any county adopting a biennial budget must adopt an ordinance providing for a public hearing for a mid-biennial review and modification of the biennial budget.

Substitute Bill Compared to Original Bill: Increased property taxes must be disclosed. A mid-biennial review of the budget is required.

Appropriation: None.

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Fiscal Note: Not requested.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Testimony For: This bill will allow for better budgeting in some instances. Sometimes, one year is too short a period to appropriately budget for.

Testimony Against: None.

Testified: PRO: Doug Cochran, Yakima County Auditor, Auditors Association; Sharie Freemantle, Snohomish County; William Donahue, Spokane County Auditor; Les Brodie, Thurston County Auditor's Office, Financial Services Manager.

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